

**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 3—Rules Applying to Political Subdivisions**

**PROPOSED RULE**

**15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**

*PURPOSE: This rule clarifies the current procedure that applies to all political subdivisions other than school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and Section 137.073, RSMo, political subdivisions other than school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.*

(1) The following forms may be used by political subdivisions other than school districts to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a political subdivision is unable to submit the information via the website, the political subdivision may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, P.O. Box 869, Jefferson City, Missouri 65102.

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

- (A) Tax Rate Summary— For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein;
- (B) Tax Rate Form A— For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (C) Tax Rate Form B— For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (D) Tax Rate Form C— For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (E) Informational Tax Rate Data— For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (F) Tax Rate Form G— For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein; and
- (G) Tax Rate Form H— For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property; included herein.

(3) Multi Tax Rate— The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

- (A) Tax Rate Summary— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (B) Tax Rate Form A— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (C) Tax Rate Form B— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

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**Chapter 3—Rules Applying to Political Subdivisions**

- (D) Tax Rate Form C— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (E) Informational Tax Rate Data Summary— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (F) Informational Tax Rate Data Form A— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (G) Informational Tax Rate Data Form B— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (H) Tax Rate Form G— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein; and
- (I) Tax Rate Form H— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein.

(4) If revisions or amendments to any information on the tax rate form need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.

*AUTHORITY: sections 29.100 and 137.073.6, RSMo Supp. 2013.*

*PUBLIC COST: This proposed rule will cost state agencies or political subdivisions less than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, P.O. Box 869, Jefferson City, Missouri 65102 or email to [rules@auditor.mo.gov](mailto:rules@auditor.mo.gov). To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S. Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.*

*SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.*